



STATE BOARD OF EQUALIZATION

December 31, 1958

Your Claim for Refund of October 6, 1958

Gentlemen:

Your claim for refund of the above date has been referred to the legal staff for study and recommendation. Your claim appears to be based upon the grounds that a certain magazine entitled "Victor Weld" which you print for your' customer, the --- --- --- is an exempt periodical under Section 6362 of the California Sales and Use Tax Law and Ruling 50, copy enclosed, of the Board's sales and use tax regulations.

You will note that it is stated in paragraph A of Ruling 50 that the term "newspaper or periodical" does not include printed matter containing advertisements exclusively. We note that the copy of the foresaid publication dated June 1958, which you submitted to us along with your claim, consists mostly of advertising layouts and a few articles which do appear to have some element of human interest. However, a careful study of these articles show that the whole theme is centered around the advertising of your customer's product.

Therefore, assuming that the sample enclosed by you with your claim of the above date is typical of what you publish for your customer, Victor Weld, we are of the opinion that this matter is exclusively devoted to advertising and is not exempt under Section 6362 of the California Sales and Use Tax Law.

Consequently, it will be our recommendation to the Board that your claim for refund be denied. You will be officially notified of the Board's decision in due course.

Very truly yours,

Stanley G. Lerner
Assistant Counsel

SGL;rg
Enc.

cc: San Francisco - Administrator